

**A SUBSTITUTE ORDINANCE BY
FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE TO AUTHORIZE THE ASSESSMENT OF PENALTIES
AND INTEREST, AND THE LEVY OF LIENS FOR UNPAID SANITARY
SERVICE ASSESSMENTS; AND FOR OTHER PURPOSES.**

WHEREAS, Ga. L. 1953, Jan- Feb session, p.2816, §6 defines taxes as ad valorem, sanitary taxes and street taxes; and

WHEREAS, O.C.G.A. 12-8-39.3 authorizes any city which provides solid waste collection services and which levies and collects, taxes, fees, or assessments to accomplish waste collection, "to enforce by ordinance or resolution the collection of taxes, fees, or assessments due the city in the same manner as authorized by law for the enforcement of the collection and payment of state taxes, fees, or assessments." ; and

WHEREAS, O.C.G.A. 46-2-40 authorizes that taxes owed the state or any local taxing jurisdiction shall bear interest at the rate of 1 percent per month from the date the tax is due until the date the tax is paid. Additionally, this Code section allows any period of less than one month to be considered to be one month; and

WHEREAS, Section 6-103(d) of the City Charter allows the governing body to provide by ordinance for penalty for late payment of sanitary service fees "in such amounts as deemed necessary."; and

WHEREAS, O.C.G.A. 12-8-39.3, Section 1-102 (26) and Section 6-101 (f) of the City Charter authorize the placement of a lien for non-payment of sanitary service assessments. Additionally, Article I § 134-I of the City Code and City Ordinance 01-0-0532 authorizes the City to enforce the lien through sale of the property on the steps of the City.

**NOW, THEREFORE, BE IT ORDAINED BY COUNCIL OF THE CITY OF
ATLANTA, GEORGIA**, as follows:

Section 1: Unpaid sanitary service assessments shall accrue interest at the rate of 1% per month from the date the charge is due until the date the charge is paid, not to exceed 12% per annum. Any period of less than one (1) month shall be considered to be one (1) month. Interest shall begin accruing on January 1, 2002, with the initial interest charge included on the October 2002 billing.

Section 2: An initial 10% penalty will be assessed in the October 2002 billing on all unpaid balances that are over 90 days delinquent. Future years' penalties will be assessed on the second quarter billing on all unpaid balances that are over 90 days delinquent; for accounts billed annually, the penalty will be assessed on the annual bill.

Section 3: Liens for all sanitary service assessments due to the City of Atlanta shall arise as of the time said assessment becomes due and paid and all liens for sanitary assessments shall cover all property in which the property owner has any interests from the date the lien arises until such assessments are paid. Assessments not paid by December 31 of each year shall be subject to a lien as of June 1st of the following year.

Section 4: Liens for sanitary service shall be subject to further penalties and interest as provided by law.

Section 5: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.